

Pursuant to Civ. L.R. 3-12, 7-11(a) and 7-12, Plaintiffs LOPEZ TAX SERVICE, INC., CARLOS C. LOPEZ, KRISTEENA S. LOPEZ and LATINO TAX PROFESSIONALS ASSOCIATION, LLC, (collectively “Lopez”) and Defendant THE INCOME TAX SCHOOL, INC. (“ITS”) hereby stipulate and agree, subject to the approval of the Court, that: (1) the above-captioned lawsuit, and (2) the action transferred on August 13, 2012 to this Court from the Eastern District of Virginia and presently captioned: *The Income Tax School, Inc. v. Lopez Tax Service, Inc., et al.*, United States District Court, Northern District of California, Oakland Division, Case No. CV12-4181-KAW, currently pending before the Honorable Magistrate Judge Kandis A. Westmore, are related to one another. That is because: (1) the lawsuits involve identical parties and substantially the same legal and factual issues; and (2) there would be an unduly burdensome duplication of labor and expense with the possibility of conflicting results if the lawsuits continue to be conducted before different judges of this Court.

Dated: August 16, 2012

GAUNTLETT & ASSOCIATES

By: /s/ Andrew M. Sussman

David A. Gauntlett
James A. Lowe
Andrew M. Sussman

Attorneys for Plaintiffs
Lopez Tax Service, Inc., Carlos C. Lopez,
Kristeena S. Lopez, and Latino Tax Professionals
Association, LLC

Dated: August 16, 2012

Nicholas Ranallo, Attorney at Law

By: /s/ Nicholas Ranallo


Nicholas Ranallo

Christopher E. Gatewood [*Pro Hac Vice Pending*]
THRESHOLD COUNSEL, PC
1905 Huguenot Road, Suite 200
Richmond, VA 23235
Telephone: (804) 677-0947
Facsimile: (804) 482-2641
chris@thresholdcounsel.com

Attorneys for Defendant
The Income Tax School, Inc.

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: August 22, 2012


UNITED STATES DISTRICT JUDGE